
By: **Delegate Stocksdale**

Introduced and read first time: March 5, 2001

Assigned to: Rules and Executive Nominations

A BILL ENTITLED

1 AN ACT concerning

2 **Sales and Use Tax - Exemptions - Organizations**

3 FOR the purpose of providing an exemption from the sales and use tax for certain
4 sales to certain clubs and organizations; and generally relating to an exemption
5 from the sales and use tax for certain sales to certain clubs and organizations.

6 BY repealing and reenacting, with amendments,
7 Article - Tax - General
8 Section 11-204(a)(6) and (7)
9 Annotated Code of Maryland
10 (1997 Replacement Volume and 2000 Supplement)

11 BY adding to
12 Article - Tax - General
13 Section 11-204(a)(8)
14 Annotated Code of Maryland
15 (1997 Replacement Volume and 2000 Supplement)

16 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
17 MARYLAND, That the Laws of Maryland read as follows:

18 **Article - Tax - General**

19 11-204.

20 (a) The sales and use tax does not apply to:

21 (6) a sale of tangible personal property to a nonprofit parent-teacher
22 association located in the State if the association makes the purchase to contribute
23 the property to a school to which a sale is exempt under item (3) of this subsection or
24 § 11-220 of this subtitle; [or]

25 (7) a sale to a nonprofit organization made to carry on its work, if the
26 organization:

1 (i) is qualified as tax exempt under § 501(c)(4) of the Internal
2 Revenue Code; and

3 (ii) is engaged primarily in providing a program to render its best
4 efforts to contain, clean up, and otherwise mitigate spills of oil or other substances
5 occurring in United States coastal and tidal waters[.]; OR

6 (8) A SALE TO A MARYLAND CHAPTER OF THE:

7 (I) LIONS CLUB;

8 (II) ROTARY CLUB;

9 (III) OPTIMISTS; OR

10 (IV) KIWANIS.

11 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
12 July 1, 2001.